

personal property or a taxable service that is consumed, possessed, stored, or used in the State is acquired" and to distinguish, where necessary, a retail sale from a sale of tangible personal property or a taxable service that the buyer uses in the State.

Defined terms: "Sale" § 11-101

"Tangible personal property" § 11-101

"Taxable service" § 11-101 "Use" § 11-101

(H) TANGIBLE PERSONAL PROPERTY.

(1) "TANGIBLE PERSONAL PROPERTY" MEANS:

OR

(I) CORPOREAL PERSONAL PROPERTY OF ANY NATURE;

(II) A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST.

(2) "TANGIBLE PERSONAL PROPERTY" INCLUDES:

(I) FARM EQUIPMENT;

(II) WALL-TO-WALL CARPETING THAT IS INSTALLED INTO REAL ESTATE, REGARDLESS OF THE PURPOSE, METHOD, OR PERMANENCY OF ITS INSTALLATION; AND

(III) COAL, ELECTRICITY, OIL, NUCLEAR FUEL ASSEMBLIES, STEAM, AND ARTIFICIAL OR NATURAL GAS.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 324(e) and, in the seventh sentence of (f), item (5), the second sentence of item (3), and the reference to fuels in item (4), the reference to equipment in § 326(11), and § 372(i)(4), the second sentence of (2), and the reference to fuels in (3).

This subsection is revised to identify fuels, farm equipment, room rental rights, and wall-to-wall carpeting as tangible personal property, for clarity.

In paragraph (1)(ii) of this subsection, the reference to a "right" of occupancy is substituted for the former references to "sale or charges" and "use", for clarity.

Also in paragraph (1)(ii) of this subsection, the former word "accommodations" is deleted as included in the words "room or lodgings".

Paragraph (2)(i) of this subsection is revised to clarify the reference, in former Art. 81, § 326(11), to "farm vehicles, as ... defined in the Maryland